
HOUSE BILL 2756

State of Washington

59th Legislature

2006 Regular Session

By Representatives Hunter, Roach, Lovick, Woods, Wallace, Kilmer, Kessler, Williams, Nixon, Orcutt, McDonald, McCoy, Dickerson and Schindler

Read first time 01/12/2006. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for prescribed
2 durable medical equipment used in the home and prescribed mobility
3 enhancing equipment; amending RCW 82.08.0283 and 82.12.0277; and
4 providing an effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 82.08.0283 and 2004 c 153 s 101 are each amended to
7 read as follows:

8 (1) The tax levied by RCW 82.08.020 shall not apply to sales of:

9 (a) Prosthetic devices of the type reimbursed or paid by medicaid
10 or medicare and prescribed, fitted, or furnished for an individual by
11 a person licensed under the laws of this state to prescribe, fit, or
12 furnish prosthetic devices;

13 (b) Medicines of mineral, animal, and botanical origin prescribed,
14 administered, dispensed, or used in the treatment of an individual by
15 a person licensed under chapter 18.36A RCW; (~~and~~)

16 (c) Medically prescribed oxygen, including, but not limited to,
17 oxygen concentrator systems, oxygen enricher systems, liquid oxygen
18 systems, and gaseous, bottled oxygen systems prescribed for an

1 individual by a person licensed under chapter 18.57 or 18.71 RCW for
2 use in the medical treatment of that individual;

3 (d) Mobility enhancement equipment of the type reimbursed or paid
4 by medicaid or medicare and prescribed, fitted, or furnished for an
5 individual by a person licensed under the laws of this state to
6 prescribe, fit, or furnish mobility enhancement equipment; and

7 (e) Durable medical equipment for home use only, of the type
8 reimbursed or paid by medicaid or medicare, and prescribed, fitted, or
9 furnished for an individual by a person licensed under the laws of this
10 state to prescribe, fit, or furnish durable medical equipment.

11 (2) In addition, the tax levied by RCW 82.08.020 shall not apply to
12 charges made for labor and services rendered in respect to the
13 repairing, cleaning, altering, or improving of any of the items
14 exempted under subsection (1) of this section.

15 ~~(3) ((The exemption in subsection (1) of this section shall not~~
16 ~~apply to sales of durable medical equipment or mobility enhancing~~
17 ~~equipment.~~

18 ~~(4))~~ The definitions in this subsection apply throughout this
19 section.

20 (a) "Prosthetic device" means a replacement, corrective, or
21 supportive device, including repair and replacement parts for a
22 prosthetic device, worn on or in the body to:

- 23 (i) Artificially replace a missing portion of the body;
- 24 (ii) Prevent or correct a physical deformity or malfunction; or
- 25 (iii) Support a weak or deformed portion of the body.

26 (b) "Durable medical equipment" means equipment, including repair
27 and replacement parts for durable medical equipment that:

- 28 (i) Can withstand repeated use;
- 29 (ii) Is primarily and customarily used to serve a medical purpose;
- 30 (iii) Generally is not useful to a person in the absence of illness
31 or injury; and

- 32 (iv) Does not work in or on the body.

33 (c) "Mobility enhancing equipment" means equipment, including
34 repair and replacement parts for mobility enhancing equipment that:

- 35 (i) Is primarily and customarily used to provide or increase the
36 ability to move from one place to another and that is appropriate for
37 use either in a home or a motor vehicle;

- 38 (ii) Is not generally used by persons with normal mobility; and

1 (iii) Does not include any motor vehicle or equipment on a motor
2 vehicle normally provided by a motor vehicle manufacturer.

3 (d) The terms "durable medical equipment" and "mobility enhancing
4 equipment" are mutually exclusive.

5 **Sec. 2.** RCW 82.12.0277 and 2004 c 153 s 109 are each amended to
6 read as follows:

7 (1) The provisions of this chapter shall not apply in respect to
8 the use of:

9 (a) Prosthetic devices prescribed, fitted, or furnished for an
10 individual by a person licensed under the laws of this state to
11 prescribe, fit, or furnish prosthetic devices;

12 (b) Medicines of mineral, animal, and botanical origin prescribed,
13 administered, dispensed, or used in the treatment of an individual by
14 a person licensed under chapter 18.36A RCW; ~~((and))~~

15 (c) Medically prescribed oxygen, including, but not limited to,
16 oxygen concentrator systems, oxygen enricher systems, liquid oxygen
17 systems, and gaseous, bottled oxygen systems prescribed for an
18 individual by a person licensed under chapter 18.57 or 18.71 RCW for
19 use in the medical treatment of that individual; and

20 (d) Durable medical equipment for home use only.

21 (2) In addition, the provisions of this chapter shall not apply in
22 respect to the use of labor and services rendered in respect to the
23 repairing, cleaning, altering, or improving of any of the items
24 exempted under subsection (1) of this section.

25 ~~((The exemption provided by subsection (1) of this section
26 shall not apply to the use of durable medical equipment or mobility
27 enhancing equipment.~~

28 ~~(4) "Prosthetic device," "durable medical equipment," and "mobility
29 enhancing equipment" have the same meanings as in RCW 82.08.0283.)~~
30 The definitions in RCW 82.08.0283 apply to this section.

31 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2006.

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